

**Instructions to Complete  
Annual Report of Clearing Agency  
Form P&SP-3200**

You, as an individual, corporation, or association, engaged in business as a dealer or market agency buying livestock on a commission basis are required to use form P&SP-3200 to file an annual report with the United States Department of Agriculture.

Penalties for failure to file: You may be fined \$110 for each day the report remains delinquent.

Mail the completed form to the regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below the regional office's address.

<b>Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration</b>		
<b>Atlanta Regional Office</b> Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 e-mail: <a href="mailto:PSPAtlantaGA.GIPSA@usda.gov">PSPAtlantaGA.GIPSA@usda.gov</a>	<b>Denver Regional Office</b> One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 e-mail: <a href="mailto:PSPDenverCO.GIPSA@usda.gov">PSPDenverCO.GIPSA@usda.gov</a>	<b>Des Moines Regional Office</b> Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 e-mail: <a href="mailto:PSPDesMoinesIA.GIPSA@usda.gov">PSPDesMoinesIA.GIPSA@usda.gov</a>
<b>States Covered</b>	<b>States Covered</b>	<b>States Covered</b>
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

Additional copies of the report may be obtained from the regional office covering your state. All inquiries concerning any section or part of a section contained in the report can also be addressed by that regional office.

If you report on a calendar-year basis, you must file your report not later than April 15. If you report on a fiscal-year basis, you must file your report not later than 90 days after the close of your fiscal year.

<b>Line No.</b>	<b>Subject</b>	<b>Instructions</b>
<b>Certification</b>		
1	Fiscal Year Basis	Check the appropriate box to indicate if the firm operates on a fiscal year basis. If yes, list the start and end dates for the firm's fiscal year. If no, complete line 2.
2	Period Covered	Enter the year covered by this report.
3	Date	Enter the date the report was signed.
4	Title	Enter the title of the person signing the report.
5	Signature	An owner, partner, POA, or officer of a corporation must sign the report.
<b>Section 1 – General Information</b>		
6	Name & Address	Enter the name and address of the reporting firm.
7	Telephone Number(s)	Enter the telephone number of the reporting firm and the officer/owner's cell phone number (identify with a "c" before the cell phone number).
8	Fax Number	Enter the firm's fax number.
9	E-mail Address	Enter the firm's e-mail address.
10	Type of Organization	Check the appropriate box to indicate the type of organization. If other, briefly describe the type of organization.
11 a and b	Web Site	Check the appropriate box to indicate if the operating firm operates a web site in conjunction with its livestock operations. If yes, provide the web site's address.

Line No.	Subject	Instructions
12 a and b	Changes in Organization	Check the appropriate box to indicate if any changes in the firm's organization occur during the reporting year. If you check yes, describe the changes.
13 a through d	Owners, partners, officers, and directors	Enter the names of owners, partners, officers and directors. Also list their titles and duties, percent of ownership in the reporting firm, and social security number. (Providing social security number is optional. The sole use of the social security number(s) sought on this form is to distinguish between applicants and registrants that have identical or similar names.)
<b>Section 2 – Clearees</b>		
14 a through d	Clearee's and Total of Gross Value of Livestock	A clearee is an individual for whos livestock obligations the reporting firm was financially responsible during the reporting year. Enter each clearee's name. For each clearee, enter the number of weeks cleared and the gross value of all livestock purchased by each clearee during the reporting period. Attach additional pages if necessary. Enter the total gross value of livestock for all of the reporting firm's clearees(s).
<b>Section 3 – Balance Sheet As Of Close Of Reporting Period</b>		
As stated on the form, a copy of a financial statement or audit report, if available for the period covered by the report, may be submitted in place of the balance sheet and statement of operations (sections 3 and 4). If you choose to submit a copy of a financial statement or audit report, any information requested on the form that is not included needs to be provided on the form. All of the information should be provided as of the end of the reporting year.		
<b>A. Current Assets</b>		
15	Cash - Cash on Hand	Enter the amount of cash your firm had on hand.
16	Cash - In Bank (per books)	Enter the general bank account balance; it must be the bank account balance according to the balance on the books. (List bank overdrafts according to bank statements under current liabilities on line 38.)
17	Inventories – Livestock	Enter the dollar value of livestock purchased for resale that is unsold at the close of the reporting period. (List livestock held for breeding or dairy operations under other assets on line 35.)
18	Inventories – Feed	Enter the dollar value of feed inventory on hand at the close of the reporting period.
19	Marketable Securities: U.S. Government Bonds and others	Enter the dollar value of any temporary cash investments (securities, CD's, etc.). Enter only those marketable securities which represent the investment of cash available for current operations and not otherwise pledged as security. Include the cost or market value, whichever is lower. (Long-term investments must be shown under investments on line 29).
20	Accounts Receivable - One year old or less	Enter the dollar value of only those accounts receivable that are one year old or less as of the close of the reporting period.
21	Accounts Receivable -More than one year old	Enter the dollar value of only those accounts receivable that are older than one year old as of the close of the reporting period.
22	Subtotal (a and b)	Add lines 23 and 24; enter as the total accounts receivable.
23	Allowance for doubtful accounts	Enter the amount of allowance for doubtful accounts. This is accounts that you do not think you will be paid for. (NOTE: Enter as a negative number to be subtracted when calculating the total.)
24	Notes receivable due within one year	Enter the dollar value for notes receivable and portions of installment notes that are due within one year from the close of the reporting period, including those past due that are deemed likely to be collected. (Past due notes that are deemed unlikely to be collected must be written off and not listed.)

Line No.	Subject	Instructions
25	Prepaid expenses	Enter the dollar value for only that portion of the prepaid expense that is for services or goods that will be received or utilized within one year from the close of reporting year. (List the balance of prepayments for services or goods to be utilized in the following year under "Other Assets" in Line 38.)
26	Interest receivable	Enter the interest receivable.
27	Other (specify)	Enter a brief description for any other current assets (those not already covered on the form) and enter the total.
28	Total current assets	Add lines 15 through 27; enter as the total current assets.
<b>B. Other Assets</b>		
29	Investments	Enter the dollar amount of your firm's investments.
30	Fixed Assets - Land	Enter the dollar value of the land your firm owned.
31	Fixed Assets – Buildings, Structures and Equipment	Enter the dollar amount of the building, equipment, and all other fixed assets that your firm owns.
32	Allowance for depreciation	Enter the dollar value of the accumulated depreciation and amortization of line 31.
33	Fixed Assets – Less Allowance for Depreciation	Subtract line 32 from line 31; enter as the amount of buildings, structures and equipment less allowance for depreciation.
34	Lone Term Notes Receivable	Enter the dollar value of any notes receivable due after one year. Remember to exclude the portion included on line 27. Include notes receivables and portions of installment notes which are not due within one year from close of reporting period. Exclude past due notes owed the firm (include on line 46).
35	Other	Enter the dollar value and specify any other assets your firm has.
36	Total Other Assets	Add lines 29, 30, and 33 through 35; enter as the total dollar value of all other assets.
<b>C. Total Assets</b>		
37	Total Assets	Add lines 28 and line 36; enter as the total dollar value of all assets.
<b>D. Current Liabilities</b>		
38	Bank Overdraft	Enter the amount of bank overdrafts per books, not the overdraft shown on the bank statement.
39	Payables – Due to Trade	Enter the total dollar value of accounts payable due to trade. For example, accounts payable due to the sale of meat or meat products.
40	Payables – Due to Affiliates and Subsidiaries	Enter the total dollar value of accounts payable due to affiliates and subsidiaries of the market agency.
41	Payables – Due to Officers	Enter the total dollar value of accounts payable due to officers.
42	Payables – Due to Employees	Enter the total dollar value of accounts payable due to employees.
43	Payables – Advances and Deposits on Livestock	Enter the total dollar value of advances and deposits on livestock.
44	Payables – Taxes	Enter the total dollar value of taxes.
45	Payables – Demand Notes	Enter the total dollar value of demand notes.
46	Payables – Notes, mortgages, and bonds	Enter the total dollar value of notes, mortgages, bonds, and installments that are payable within one year from the close of reporting period. For example, include past due notes.
47	Payables – Other	Enter the total dollar value of any other accounts payable which have not already been included in lines 39 through 46.

Line No.	Subject	Instructions
48	Payables – Subtotal	Add together lines 39 through 47; enter as the total dollar value of accounts payable.
49	Total Current Liabilities	Add lines 38 and 48; enter as the total dollar value of current liabilities.
<b>E. Other Liabilities</b>		
50	Long-term notes, mortgages & bonds payable	Enter the dollar value of notes, mortgages, bonds and installments that are not payable within one year from close of reporting period. (Include past-due notes on line 46.)
51	Other	Enter the dollar value for any other long-term liabilities that have not already been accounted for and enter a brief description for the other liabilities.
52	Total other liabilities	Add lines 50 and 51; enter as the total dollar value of other liabilities.
<b>F. Total Liabilities</b>		
53	Total Liabilities	Add together lines 49 and 52; enter as the total dollar value of all liabilities.
<b>G. Net Worth</b>		
54	If incorporated - Capital Stock	Enter the dollar value of preferred capital stock.
55	If incorporated - Retained Earnings	Enter the dollar value of retained earnings.
56	In unincorporated – Owners’ capital	Enter the dollar value owners’ capital.
57	In unincorporated – Undivided profits (+) or loss (-)	Enter the dollar value of undivided profits or losses.
58	Total Net Worth	Add lines 54 through 57; enter as the total dollar value of net worth.
<b>H. Total Liabilities And Net Worth</b>		
59	Total Liabilities and Net Worth	Add lines 53 and 58; enter as the total dollar value of liabilities and net worth.
<b>Section 4 – Statement Of Operations</b>		
<b>A. Income</b>		
60	Clearing fees	Enter the dollar amount clearing fees.
61	Interest Received	Enter the dollar amount of interest received.
62	Bonuses, profits, or salary received from others	Enter the dollar amount of bonuses, profits, or salary received from others.
63	Other income	Enter the dollar amount of other income and specify where you received it from.
64	Total income	Add lines 60 through 63; enter as the total income.
<b>B. Expenses</b>		
65	Salaries & bonuses of owners or officers	Enter the dollar amount of salaries and bonuses of owners or officers.
66	Salaries & bonuses	Enter the dollar amount of salaries and bonuses paid to employees.
67	Rent	Enter the dollar amount of rent expense.
68	Taxes	Enter the dollar amount of tax expense.
69	Interest paid	Enter the dollar amount of interest paid expense for the reporting period.
70	Split of profits, bonuses, etc.	Enter the dollar amount paid to others as split of profits, bonuses, etc. and briefly explain what the payment was for.
71	Other expenses	Enter the dollar amount of other expenses and specify what they expenses were.
72	Total expenses	Add lines 65 through 71; enter as total expenses.
73	C. Net profit (+) or loss (-)	Subtract line 72 from line 64; enter as net profit (+) or net loss (-).